PART IV

Section 2-B

NOTIFICATIONS, RULES AND ORDERS ISSUED UNDER MYSORE ACTS.

NOTIFICATIONS.

(HOME DEPARTMENT).

No. H. 14192—Pol. 352-49-1, dated Bangalore, 14th March 1950.

In pursuance of clause (f) of section 4 of the Mysore Police Act, 1908, (V of 1908) and in supersession of notification No. P. 7104—Pol. 119-48-3, dated the 4th November 1948, His Highness the Maharaja is pleased to direct that the portions of the Bangalore District specified hereunder shall each be under the charge of a District Superintendent of Police for the purposes of the said Act.

Area.	
City of Bangalore (exclusive of Civil Station) and Bangalore North Taluk.	District Superintendent of Police, Bangalore North.
Civil Station of Bangalore and Bangalore South Taluk.	District Superintendent of Police, Bangalore South Taluk.
Taluks of Dodballapur, Nelamangala, Hoskote, Devanahalli, Anekal, Kankanahalli, Ramanagaram, Chennapatna and Magadi.	District Superintendent of Police, Bangalore District.

By Order of the Rajpramukh,
His Highness the Maharaja,
K. SRINIVASAN,
Chief Secretary to Government.

No. S.R. 3892-93—E.D. 35-48-15, dated Bangalore, the 2nd March 1950.

In exercise of the powers conferred by Sections 16, 17 and 18 of the Matches (Excise Duty) Act, 1934, (Act III of 1934), His Highness the Maharaja Rajpramukh of Mysore is pleased to order the following further amendments to the Mysore Matches (Excise Duty) Rules, 1934

and to the Mysore Matches (Excise Duty) Supplementary Rules, 1939, namely :—

A. In the Mysore Matches (Excise Duty) Rules, 1934 :—

1. For sub-rule (1) of Rule 38 of the said Rules, the following sub-rule shall be substituted, namely ;

" (1) All matches issued for home consumption from a manufactory shall be contained in boxes or booklets and the number of matches contained in each such box or booklet shall be either *forty* or *sixty* ".

2. For Rule 40 of the said Rules, the following Rule be substituted namely :—

"40. (1) The banderols to be affixed to boxes or booklets of matches shall be issued from Government Treasuries and they shall be of the class appropriate to the class of boxes or booklets of matches to which they are to be affixed.

(2) A licensee claiming assessment of the matches produced at his factory at the preferential rates of duties provided in the schedule of rates of duty in Section 4 of the Matches (Excise Duty) Act, 1934, (III of 1934), for factories whose daily output does not exceed hundred gross of boxes per day, or for factories whose output does not exceed five lakhs gross of boxes per year, but exceeds hundred gross of boxes per day, shall at the time of purchasing the banderols present to the Treasury Officer, a certificate from the Deputy Commissioner in whose jurisdiction the factory is situated, stating the output of the factory and that the licensee is entitled to the preferential rates specified in the certificate.

(3) In the case of a factory whose daily output does not exceed hundred gross of boxes per day, a certificate granted under sub-rule (2) shall not be valid for more than three months from the date of issue, and may be cancelled at any earlier time, if it appears to the Deputy Commissioner that the daily output of the factory to which it relates, exceeds such limit.

(4) In the case of a factory whose output does not exceed five lakhs gross of boxes per year but exceeds hundred gross boxes per day, the certificate shall be valid only up to the end of the year for which it has been issued, and shall be cancelled at any earlier time, during such

year, if up to such time, the actual output out of the factory from the commencement of the year has exceeded five lakhs gross of boxes.

(5) The Treasury Officer shall on presentation of a certificate prescribed in sub-rule (2) issue to the licensee, banderols of the distinctive colour provided for the particular scale of factory output specified in the certificate ".

III. For Rule 41 of the said Rules, the following rule shall be substituted, namely :—

" 41. Every box or booklet of matches, and where such boxes or booklets are issued in packets, each box or booklet of a packet shall bear a banderol of the appropriate class according to the number of matches in each box or booklet ".

IV. After Rule 44 (A) of the said Rules, the following rule shall be inserted namely :—

44 B. (1) Every owner of a manufactory shall also print on the manufactory's label covering a box or booklet, the retail price of the box or booklet of matches on which such label is affixed.

(2) Any owner of a manufactory who contravenes this rule shall be punishable with imprisonment which may extend to one month or with fine which may extend to five hundred rupees or with both such imprisonment and such fine.

5. Chapter VII of the said Rules shall be omitted.

B. In the Mysore Matches (Excise Duty) Supplementary Rules, 1939 :—

1. In Rule 15, of the said Rules, the figures " 1 ", " 2 ", " 8 ", " 12 ", " 20 " and " 80 " wherever they occur shall be omitted.

2. In Rule 22 of the said Rules, for the second para the following para shall be substituted namely :—

" Cases or packets containing boxes or booklets of matches shall be distinguished by distinct marks to indicate whether they contain 40's, 60's or other kinds ".

3. In forms ME3 and ME4 of the schedule to the said Rules, for the words and figures "Class 1 2 3" the words and figures "Class 40's, 60's, other kinds" shall be substituted.

By Order of His Highness the Maharaja,

No. S.R. 4069-70—E.D. 38-49-4, dated Bangalore, 16th March 1950.

In exercise of the powers conferred by Section 13 of the Tobacco (Excise Duty) Act, 1943, (Act No. XVII of 1943), His Highness the Maharaja of Mysore is pleased to direct that the following further amendments shall be made in the Mysore Tobacco (Excise Duty) Rules, 1943 *viz.*,—

In the said Rules the existing Rule 79 shall be renumbered as 79A and the following Rule shall be inserted as Rule 79 after Rule 78.—

"*Refund of duty on goods returned to Factory*:—

(1) The Collector may grant refund of the duty paid on manufactured exciseable goods issued for home consumption from a factory which are returned to it for being remade, refined, reconditioned, or subjected to any other similar process in the factory;

Provided that—

(*i*) the goods are returned to the factory within one year of the date of payment of duty;

(*ii*) at least 48 hours' notice is given to the proper officer before the goods are received into the factory;

(*iii*) the goods are presented before they are taken into stock to the proper officer for inspection and if necessary, for taking samples;

(*iv*) the goods are identified to the satisfaction of the Collector;

(*v*) the goods, as originally issued from the factory, are not found to have been tampered with in any way, and the smallest packages meant for retail sale are intact and unopened;

(*vi*) the value of the goods at the time of their return to the factory is in the opinion of the Collector not less than the amount of duty originally paid upon them at the time of their clearance from the factory;

(*vii*) the amount of refund payable on the goods is not less than Rupees one hundred; and

(*viii*) a detailed account of the returned goods, and the processes to which they are subjected after their return to the factory is kept in the factory records.

Provided further that no refund shall be admissible in respect of the duty paid—

(*a*) on goods which are disposed of in any manner other than for production of goods of the same class;

(*b*) on the unmanufactured tobacco from which cigars, cheroots and cigarettes so returned to the factory have been produced.

(2) No refund under sub-rule (i) shall be paid until the processes mentioned therein have been completed and an account under clause (viii) of the first proviso thereof has been rendered to the satisfaction of the Collector within six months of the return of the goods to the factory."

By Order of His Highness the Maharaja,
SYED ABDUL ALEEM,
Secretary to Government,
Revenue Department.

No. M. 15089—G. M. 36-49-4 dated Bangalore, the 14—16th March 1950.

In exercise of the powers conferred by Section 7 of the Indian Christian Marriage Act, 1872, as in force in Mysore, and in modification of Notification No. M. 21517—G. M. 35-48-6, dated 8th June 1949, Sri Kora Chandy, B.A., residing at 23, Davis Road, Richards Town, Bangalore, being a Christian, is appointed as Marriage Registrar for the Bangalore District.

By Order of His Highness the Maharaja,